

Q. V-D-1 Provide the surviving original cost plant at the appropriate test year date or dates by account or functional property group and include claimed depreciation reserves. Provide annual depreciation accruals where appropriate. These calculations should be provided for plant in service as well as other categories of plant, including but not limited to, contributions in aid of construction, customers' advances for construction, and anticipated retirements associated with construction work in progress claims, if applicable.

A. V-D-1 Refer to the Direct Testimony of Michael J. Trzaska, PECO Exhibit MJT-1, for the original cost plant data and the related reserve and depreciation accrual data.

Construction costs are accounted for net of contribution in aid of construction ("CIAC") in the construction work in progress ("CWIP") account. Upon completion of the project and after applying all CIAC, the remaining costs, if any, are moved from CWIP to plant-in-service. PECO's capital expenditures budget is net of CIAC and included in plant additions using the conversion of capital to plant-in-service as described in the response to V-A-3.

PECO is making no claims for construction work in progress, and therefore, retirements from CWIP are not relevant for this proceeding.

Q. V-D-2                    Provide representative examples of detail calculations by vintage at account or at a more detailed level, as performed for these purposes. Other vintage detail calculations shall be subject to request.

A. V-D-2                    Refer to the testimony of Caroline Fulginiti, Statement No. 4, Part VIII of PECO Exhibit CF-4 for the detailed depreciation calculations.